

Box Elder County Board of Equalization
Request For Review

For Office Use Only

Owner's name		Parcel number
Address	Telephone number	Appeal number
City	State	ZIP code
Agent's name	Telephone number	Appointment date and time
Property location	Initials (clerk of board)	

Type of property
 Vacant land Commercial Residential Agricultural

Complete form prior to Board of Equalization, return to the address below.
 BOX ELDER COUNTY - 01 South Main - Brigham City, Utah 84302

Telephone number
 (435) 734-3388

Reason for appeal **MUST BE COMPLETED**

- | | |
|---|---|
| <input type="checkbox"/> Recent sale of property, (attach copy of closing documents) | <input type="checkbox"/> Recent sales of comparable properties. |
| <input type="checkbox"/> Recent appraisal of the subject property. (attach full copy) | <input type="checkbox"/> Capitalized income derived from commercial property. |
| <input type="checkbox"/> Cost to construct | <input type="checkbox"/> Other: _____ |

THE FAIR MARKET VALUE OF THE PROPERTY IN
 MY OPINION IS \$ _____

MARKET VALUE ON NOTICE
 \$ _____

Taxpayer's rights

- I do not wish to appear before the county board. I wish to have the Board's decision based on consideration of the information submitted. I understand I retain the right to appeal to the Utah State Tax Commission if I am not satisfied.

I certify that all statements here and before the Board are true, complete, and correct to the best of my knowledge. I understand that all information submitted to the Board, and the decision of the Board, are public record. If the Board is unable to make a decision prior to December 1st. I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1st.

Signature	<input type="checkbox"/> Owner <input type="checkbox"/> Other: _____	Date
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Authorization attached (if signature is from someone other than the owner)

BOX ELDER COUNTY BOARD OF EQUALIZATION
INFORMATION AND INSTRUCTIONS
ON FILING A REQUEST FOR REVIEW OF MARKET VALUE

GENERAL INFORMATION

Basis for Adjustment - The Box Elder County Board of Equalization only considers matters related to the valuation of property for tax purposes. The amount of tax and other issues not related to value cannot be considered by the Board. Only current year values can be appealed. If you have an appeal pending with the State Tax Commission, and you want the state's decision to apply to the current year's assessment, you must file an appeal with the Board for the current year.

Burden of Proof - You must present facts to the Board to support your claim that the assessor's value on your property is incorrect. If you fail to present such facts, the Board may issue a "Notice of Intent to Deny the Appeal" which allows you ten working days to submit the information requested by the Board. If the information is not submitted, your request for adjustment may be denied because the Board may not have sufficient information to make a decision.

Authority of the Board - The Board may raise, lower or maintain the value of your property based on the facts presented by you and by the assessor.

Payment of Taxes - You must pay your property taxes by November 30th to avoid penalties and interest even if the Board has not made a final decision.

FILING INSTRUCTIONS

Board Applications and Hearings - Your application and all supporting facts must be filed with the Box Elder County Board of Equalization as soon as possible, but not later than 30 days from date of Notice. Board dates are printed on your "Notice" of valuation & Tax Change Form. A "Request for Review" form must be completed on each separate property for which you wish an adjustment of market value. All documents submitted must contain the following:

- 1) Parcel Number
- 2) Address of the property
- 3) Owner's name, phone number and signature
- 4) Reason for appeal

Submit Notice - Please provide a copy of your current "Notice of Valuation and Tax Change" with the "Request for Review" form.

Tax Representative - An authorization form must accompany the application if a representative will appeal the value of our property on your behalf. Failure to obtain representation is not grounds for complaint at a later stage in the process. A minor must be represented by an adult.

Falsifying Evidence - An appellant or representative found to be misrepresenting, concealing, or falsifying information before the Board is subject to criminal prosecution as set forth by law.